Who was who in accounting in 1909?

Williard E. Stone
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The early 1900s were a Horacio Alger time when self improvement, particularly in business knowledge, was a way of life for aspiring people. A large number of business encyclopedias enjoyed a wide distribution. One such compendium, Accountancy and Business Management, with the modest subtitle "A General Reference Work on Bookkeeping, Accounting, Auditing, Commercial Law, Business Organization, Business Management, Banking, Advertising, Selling, Office and Factory Records, Cost Keeping, Systematizing, etc.," offered the complete "common body of knowledge" for the young business person in seven small volumes. First published by the American Technical Society in 1909 and copyrighted in Great Britain it enjoyed at least some success for it was revised in 1920.

The twenty-one authors and collaborators included eight accountants and the imposing list of "eminent authorities" consulted in its preparation contained sixty names of whom thirty-eight were accountants. It can be assumed that the forty-six accountants are a good cross-section of the leading accounting authors of the time. The following list with their brief biographical sketch contains many well known to all of us; others may not have come to your attention.

AUTHORS AND COLLABORATORS

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Horace Lucian Arnold
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Author of "The Complete Cost Keeper," and "Factory Manager and Accountant."

W. R. Bassett
Author of "When the Workman Helps" and "Accounting as an Aid to Business Profits."

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Specialist in Accounting Methods.
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Founder of *The Bookkeeper.*
Editor of *The American Business and Accounting Encyclopedia.*

Harry C. Bentley, C.P.A.
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Ex-President, American Association of Public Accountants.
Author of "American Accountants' Manual."

Stirling H. Bunnell, Ph.D., M.E.
Author of "Cost Keeping for Manufacturing Plants."

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Author of "The Proper Distribution of Expense Burden."

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Author of "Funds and Their Uses."
Lionel C. Cropper  
Author of "Bookkeeping and Accounting."

Clarence M. Day  
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Author of "Business Education and Accountancy."

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Author of "Money, Exchange, and Banking."

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Instructor, School of Commerce, Columbia University.  
Author of "Accounting Theory and Practice," and "Elements of Accounting."

C. E. Knoeppel  
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Author of "Systematic Foundry Operation and Foundry Costing," "Maximum Production through Organization and Supervision," and other papers.
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George A. McDonald, B.S. in Economics and Irving D. Rossheim, B.S. in Economics, LL.D.  
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L. B. Moffatt  
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Author of "Manual of Bookkeeping and Accounting."

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Author of "Corporation Accounting and Corporation Law."

Harry M. Rowe, Ph.D.  
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John W. Schulze  
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Charles E. Sprague, C.P.A.  
President of the Union Dime Savings Bank, New York.  

Herbert G. Stockwell  
Author of "Essential Elements of Business Character," and "Net Worth and the Balance Sheet."
Frederick Tipson, C.P.A.
Author of "Theory of Accounts."

Charles Mck. Van Cleve
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Frank E. Webner, C.P.A.
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Specialist in Industrial Organization.
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How many of these names did you recognize?

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